G. R. S. IX-5]

Previous references.

1878-79
~~191~~

File No. 21

Serial Nos. 1–6.

Later references.

(~~Edward~~
"

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 6

Part B for

SUBJECT.

Revision of Octroi in Municipalities

Index 9
Dn

W D 85—GPB—60,000—24-7-15

Serial No	Letter No.	Letter Date	From -	To —
1	4175/35.8	26-8-78	The chief Commissioner	The Secy: to Govt: of India
2	7240/55, G.	5. 12. 78	—— do ——	— do —
3	273. G.	30-1-79	Govt: of India	The Ch: Commissioner
4	1193. J.G.J.	13-6-79	—— do ——	—— do —
5	1366. J.G.J.	21-8-79	—— do ——	—— do —
6	3362-73/M. 161	27. 9. 79	Govt: Proceedings —	(printed)

Mysore Chief Commr.
Dated Bangalore 7th Aug 1878

4175
35 G

To

The Secretary to the
Govt: of India
Home department.
Simla

Sir:-

~~I am directed by the~~
~~Chief Commissioner to~~ I beg to acknowl.
receipt of your letters nos:
and 3/97 of the 14th May
12th June 1878 respectively
~~and in reply to them~~ I have the honor to report
that in accordance
with the instructions
therein conveyed, 15 copies
of each of the marginally-
noted Rl: Returns for
the Province of Mysore
for the years 1874-75 &
1875-76 have this day
been forwarded to H.
M's Under Secretary
of State for India. The
copies of each of these
Returns are herewith

1 Statement No I Shewing the Income of the several Municipalities in the Province for 1874-75

do — do — do do — for 1875-76.

~~Statement~~ No II, Shewing the Expenditure of the Municipalities for 1874-75.

do — do — do do — for 1875-76.

2

~~I am for the information~~
the Govt of India.
I am to add that
Similar Returns for the
Year 1876-77 which
~~came to hand only~~
~~a few days last~~ are
under review and
~~they~~ will be submitted
shortly

I have &c.
Sd/-
Secretary

Municipal

No 7240
554

(2)

Mysore Chief Commrs Office
Dy Bangalore 5th Decr 1878.

To

The Secretary to the
Govt of India
Home Deptt

Sir,

In continuation
of this Office letter No 415
3/5
dated 26th August last
I am directed by the Chief
Commr to ~~transmit~~ herewith
for ~~information~~ to the Govt
of India 150 Copies of the
Report on the Administra
=tion of the Municipalities
in this Province for the
year 1876-77.

I have &c
W M W

Secretary

1010

No. 47

To

The Secy: to the Govt: of India
Home Department
Calcutta

Dated 5th December
Recd 8th —do
Rg. 18th —do
No 1240
55

Duplo Report of Municipal 50 Copies in separate Packet

Forwards for submission to the Govt of India, 50 Copies of the Report on the Administration of the Municipalities in this Province for the year 1876-77.

Yours &c

O 5191.

(3)

1879. 183

From Under Secy: to Gvt of India, Foreign Dept

To Ch: Commr of Mysore.

Dated 30 Jany: 1879.

Despatched

Received 8 Feby: 1879.

Rep. 10th Enclosures No.

General No

No. 273 G. } 1879.

Acknowledges receipt of letter to the address of the Secy: to the Gvt of India, Home Dept, forwarding Returns of Municipalities in Mysore for 1874-75, 1875-76 & 1876-77, & states that before passing orders on the subject, the Gvt of India will await receipt of the report on the revision of the Octroi duties.

No. 273 G.

(3)

From

The Under Secretary to the
Govt. of India

To

The Chief Commissioner
of Mysore.

Foreign Deptt
General.

Dated Fort William the 30 January 1878.

Sir,

I am directed to acknowledge your Secretary's letters noted on the margin to the address of the Secretary to the Government of India in the Home Department, forwarding Returns of Municipalities in Mysore for the years 1874/75, 1875/76 and 1876/77.-

From Secy. to Chief Commr. Mysore, No. 4175/35 G. dd 26th Augt 1878.
Do. Do. No. 7240/55 dd 5th Decr. 1878.

2. I am to say that before passing orders on the subject the Government of India will await receipt of the report on the revision

of the Octroi duties, said to be under consideration in paragraph 10 of your review of the municipal report for the year 1876/77.

I have the honor to be,
Sir,
Your most obdt. Servant,

Under Secy. to the Govt.
of India.

(4)

No 1193 I. G. I.

From

The Assistant Secretary to the
Government of India,

To

The Chief Commissioner of Mysore.
Dated Simla, the 13th June 1879.

Foreign Deptt.
General } Sir,

I am directed to invite your attention to the communication noted on the margin, and to request that the report therein alluded to may be furnished with as little delay as possible.

"From Foreign Department No. 273 G, dated 30th January 1879, regarding the revision of the octroi duties in Mysore"

I have the honor to be,
Sir,
Your most Obedt. Servt.

H. W. Primrose
Assistant Secretary to the
Government of India.

1879. O/673.
51.

From
Asstt: Secy: to Govt. of India
Foreign Dept.

To Ch. Comr. of Mysore.

Dated 13 June 1879.
Recd 21st.
Reg. 23d.
No 1193 I. G. T.

Invites attention to his
273 G. D. 30 Jany: 79, regard
revision of Octroi duti
in Mysore, & requests cop
subm. of the report there
alluded to.

No. 1366 d. 2. 7.

From

The Assistant-Secretary to the
Government of India,

To

The Chief Commissioner of Mysore.

Dated Simla, the 21st August 1879.

Foreign Deptt.
General

Sir,

I am directed to invite your attention to the communication noted on the margin, and to request that the report therein alluded to may be furnished with as little delay as possible.

From Foreign Department, No. 273 G., dated 30th January 1879, regarding the revision of the Octroi duties in Mysore.

I have the honor to be,
Sir,
Your most obedt. servt.

H. M. Durand
Assistant-Secretary to the
Government of India.

Telegraph already issued, No. 1493 d. 2. 7.,
dated 13th June 1879.

I R D 1879 0.25.8
D No 2614
From Govt of India
Fin: Dept

To The Chief Comr
(in a cover addressed to the
Secretary)
Dated 21st Augt 79.
Recd 28th.
Regd 25
No 1366 I. G. T.

Requests early submn of
report regarding revision
Octroi duties in Mysore

Proceedings of the Chief Commissioner of Mysore in the Revenue Department, (Revenue),—dated 27th September 1879.

READ—

1. Docket No. 734, dated 7th December 1877, from the Commissioner of the Nundydroog Division.
2. Letter No 3996, dated 29th January 1878, from the President, Cantonment Municipal Commission, Bangalore.
3. Letter No. 1304—28, dated 29th March 1878, from the Commissioner, Nagar Division.
4. Letter No. 584—17, dated 5th November 1878, from the Commissioner of the Ashtagram Division.
5. Chief Commissioner's Proceedings No. 2627—Munl. 227, dated 26th October 1877.

No. 3362-73—MUNL. 161, DATED 27TH SEPTEMBER 1879.

ORDER THEREON—The above letters contain proposals for the revision of the octroi in the several municipal towns in the Province, in accordance with the principles laid down in the Government of India, Home Department's Resolution No. 4446, dated 6th November 1868, and letter No. 2—103, dated 28th September 1877, and for otherwise placing the municipal income on a proper footing.

2. In the Town and Cantonment of Bangalore, which is the entrepôt of trade for the whole Province, the octroi is properly confined to a few special articles of local consumption. The articles and the rate of octroi levied are as noted in the margin.

	Rs. A. P.	
1. Areca-nut	... 0 4 0	per maund.
2. Tobacco—		
Imported from H. M.'s Territory	... 3 8 0	per maund inclusive of 12 As. sayer.
Local produce	... 2 8 0	per maund.
3. Betel leaves—		
Imported from H. M.'s Territory	... 0 0 2	per bundle of 100 leaves, inclusive of 1 pie sayer.
Local produce	... 0 0 1	per bundle of 100 leaves.

3. In the other Municipalities of the Nundydroog Division, comprising the Districts of Bangalore, Kolar and Túmkúr, a house-tax with some miscellaneous receipts from pounds, &c., constitutes the sole income. No octroi is levied in them except in the head-quarter town of Túmkúr, where the duty is collected on cloth and tobacco.

4. The Municipalities of the Shimoga, Kadur and Chitaldroog Districts forming the Nagar Division, are maintained by a house tax which is supplemented by octroi collections. These are generally levied on tobacco, betel leaves and cloth not imported by sea, and at the rates noted in the margin. But in the Chitaldroog and Kadur Districts, jaggory and sugar, butter and ghee, oil and arecanuts are also brought under the duty; and in the head-quarter town of Shimoga, animals for slaughter, *viz.*, sheep and goats, are added to the list.

	Rs A. P.	
Tobacco	0 4 0	per maund and
	1 0 0	in Shimoga
Cloth	2	per cent *ad valorem* and
	5	per cent in Chikmagalur.
Betel leaves	... 1	pie per bundle of 100 leaves.

5. In the two Districts of the Ashtagram Division, Mysore and Hassan, no house-tax is levied except in the Head-quarter Municipalities and in one or two others; but an octroi is collected on *cloth and *tobacco in the Municipalities of Hassan, and on cloth, tobacco and *arecanut in the minor Municipalities of the Mysore District. The duty on cloth in this Division is levied at 5 per cent instead of 2 per cent as in the Nagar Municipalities. In the Municipalities of Mysore, Seringapatam and Húnsúr alone, especially in the first named, an unusually large number of articles is brought under the octroi. The articles taxed, the rates of duty, and the amount realized from the same in the Mysore Municipality are given below:—

*Cloth	at 5 per cent *ad valorem*.
*Tobacco	„ 4 annas per maund.
*Arecanut	„ 8 do do.

Proceedings of the Chief Commissioner of Mysore in the Revenue Department, (Revenue),—dated 27th September 1879.

	Name of Article.	Rate of Duty			Per	Annual Amount realized calculated on the average of 3 years preceding 1877—78.
1.	Sugar	...	4	0	Maund ...	2,367
2.	Gingelly seed	...	8	0	Candy ...	2,763
3.	Gram	...	4	0	do ...	1,219
4.	Ghee	...	8	0	Maund ...	4,938
5.	Arecanut { 1st sort	1	0	0	Do ...	3,686
	{ 2nd sort	0	8	0		
6.	Tamarind...	...	2	0	Do ...	1,130
7.	Jaggory	...	2	0	Do ...	3,589
8.	Sheep and goats	...	2	0	Head ...	4,271
9.	Oil	...	2	0	Maund ..	705
10.	Lamp oil seed	...	8	0	Candy ...	3,134
11.	Soapnut	..	2	0	Maund ..	356
12.	Timber including bamboos	1	0	0	Cartload ..	1,742
13.	Chunam	...	8	0	Do ...	1,062
14.	Coriander	...	8	0	Candy ..	717
15.	Pepper	...	8	0	Maund ..	656
16.	Chillies	. .	2	0	Do ...	1,306
17.	Saffron	...	4	0	Do ...	993
18.	Onions	...	1	0	Do ..	760
19.	Garlic	...	2	0	Do ..	441
20	Tobacco leaf, imported from H. M.'s Territory ...	3	8	0	Do ...	7,505
	Do local production	2	8	0		
	Tobacco stalk, imported from H. M.'s Territory...	1	12	0		
	Do local production	1	4	0		
21.	Cloth	5	0	0	Per cent *ad valorem*	11,875
	Total.....					55,015

6. Besides the above sources of income, the collections heretofore derived by Government from Mohatarfa, which consists of a tax on houses, shops, looms, oil-mills and carts, have been made over to the Municipalities at the District head-quarters and to the large Municipality at Seringapatam, which in return are required to defray the entire cost of the Police, and in Chikmagalur of education also. In Bangalore, however, which is divided into the two separate Municipalities of the Town and the Cantonment, the former alone bears the entire cost of the Police, whereas in the Cantonment, the Municipality bears but $\frac{1}{3}$ of the Police charges, the remaining $\frac{2}{3}$rds being borne by the Government. In these two Municipalities, in order further to aid them to meet the large expenditure which devolves on them owing to their exceptional circumstances, the Government revenue derived from lands situated within Municipal limits and the license fees collected on retail spirit and liquor shops have been made over to them.

7. No tolls are levied in any of the Municipalities in the Province, nor any tax on professions and trades excepting the Mohatarfa already referred to, which falls only on the petty trades. The larger professions and trades in the Province at present contribute neither to the Provincial nor to the Municipal revenue. A license fee on carriages, horses and animals is levied only in the Municipality of Mysore. Its introduction into Bangalore which is attended with some difficulty is under consideration.

8. The foregoing gives a brief resumé of the details of the Municipal taxation as now obtaining in the Province. The Chief Commissioner considers it necessary to revise them to some extent in order to secure a uniformity of system, and he resolves to issue the following instructions on the subject.

9. The minor Municipalities cannot hope to secure an adequate income except by means of a house-tax, and if a house-tax were levied, it seems scarcely desirable that they should resort to other sources of taxation such as octroi save to a limited extent. The house-tax, however, as at present levied in these Municipalities, is attended with needless complication. The portion of it which is classed under Mohatarfa, *i.e.*, the tax on the houses of the non-agriculturists, not consisting of Brahmans, Muhammadans and other privileged classes, continues to be collected by Government: whilst the Municipalities levy a separate tax in some places only on the houses of the exempted classes, and in other places on all houses. In order to obviate the inconvenience of this complicated arrangement, and to secure a uniform taxation of all the houses in these towns, the Chief Commissioner resolves to make over all the items of the Mohatarfa to the minor Municipalities on the condition of their paying to Government one-half of the entire collections realized from house-tax and the other items constituting the Mohatarfa, reserving the remaining half for Municipal purposes.

10. The house-tax under this arrangement will be levied by the Municipalities at uniform rates on all the houses without distinction or exemption. But buildings which are the property of Government, and those which are devoted exclusively to religious or charitable purposes, should be exempt from the tax.

11. The house-tax should not exceed 7½ per cent of the annual rental of the houses; but in the minor Municipalities where houses are not usually rented, the tax will be more conveniently collected at a percentage on the valuation of houses.

The rates noted in the margin may be adopted experimentally in all the Municipalities, the Municipal Boards being competent to exempt from the tax huts of small value occupied by the poorer classes in detached localities. The valuation of the houses will ordinarily be conveniently made upon the area occupied by the buildings at fixed rates for the several descriptions of houses, *viz.*, terraced, mud-roofed, tiled and thatched; each being sub-divided if necessary into two or more classes according to quality.

						Rs.	A.
Houses under	50 Rs.			in value	.	0	8
Do from	50	„ to	150	„	...	1	0
Do „	150	„ to	250	„	...	1	8
Do „	250	„ to	400		...	2	0
Do „	400	„ to	600	„	...	3	0
Do „	600	„ to	800	„	...	4	0
Do „	800	„ to	1000	„	...	5	0

Do above Rs. 1000 at ½ per cent on the valuation with ¼ per cent for the portion of the value in excess of Rs. 2000, fractions of a rupee being omitted in the resulting amounts.

12. The tax under the other items of Mohatarfa, *viz.*, shops, looms, oil-mills and carts, will be levied at such rates as are now or may hereafter be fixed for the Province in general, but no exemptions on account of caste or other grounds shall be allowed.

13. The arrangement under which the Municipalities at District head-quarters and at Seringpatam enjoy the whole of the Mohatarfa, defraying in return the entire cost of the Police, will continue. But instead of the separate rates prevailing under the Mohatarfa and the Municipal taxation in these towns, the tax on all the houses and the other items will be levied at one combined rate and upon uniform principles.

14. As regards the octroi duties, the instructions of the Government of India which have been already published, very clearly lay down the principles to be observed in their collection. These duties are to be levied only on articles of local consumption, and are on no account to be extended to any article belonging to the transit or general trade of the country. The latter restriction has been generally observed. But it is not possible strictly to limit the duty to the articles actually consumed within the Municipality. It is easily arranged that no duty is levied on traffic which does not break bulk in its transit through the town, but when the articles are once brought into the local market, it is difficult to separate purchases for local consumption from those made by residents of villages beyond the Municipal limits. The rural population very generally obtain their supplies of articles from the retail sellers in the larger towns, and the refund of the duty on the articles again leaving the Municipal

limits is likely to be attended with abuse. It is therefore not possible to prevent the Municipalities deriving some portion of their octroi income from the consumption in villages outside the Municipal limits.

15. The articles upon which octroi could be levied under the instructions of the Government of India, as classified under the heads noted in the margin, are very numerous, and to these have been afterwards added—

(1.) Articles of food or drink for men or animals
(2.) Animals for slaughter
(3.) Articles used for fuel, for lighting or for washing.
(4.) Articles used in the construction of buildings.
(5.) Drugs, gums, spices and perfumes.
(6.) Tobacco.

(7.) Piece goods and other textile fabrics and manufactured articles of clothing and dress, and—

(8.) Metals and articles of metal.

with the proviso that on these articles imported by sea and liable to customs duties, the octroi should not exceed 1½ per cent *ad valorem*.

16. There are however other considerations which require attention and which would greatly reduce the number of articles upon which the octroi can without objection be allowed to be levied. It is desirable that the octroi should be confined to a few articles which are likely to be most productive, and upon which the duty could be easily collected without involving needless annoyance or the stoppage and search of other commodities; and that, as far as practicable, it should bear upon articles of luxury;—at least it should not injuriously affect the retail prices of articles with which the poorer classes are mainly concerned, and that the rates of duty should be moderate.

17. Judged by these principles, the number of articles upon which octroi is at present levied in Mysore must be deemed objectionable. The duties on the articles marginally noted are open to objection on the score of their being unproductive, or being easily evaded, or bearing injuriously upon articles which form the necessaries of life to the poorer classes. They should be abolished.

Coriander.
Pepper.
Chillies.
Saffron.
Onions.
Garlic.
Soapnut.
Tamarind.
Gram and other grains.

18. No duty should be levied on bamboos which are largely used by the poorer classes for building and repairing their houses. But there is not the same objection to a duty on timber and chunam, which is easily collected on the cart-load, but proper arrangements should be made that the duty is not levied on timber which is not unloaded in the town. The duty on timber may properly be fixed at varying rates for the superior and inferior classes of it, *viz.*, at Rs. 2 per cart-load for teak and blackwood, and Re. 1 for timber of other descriptions. The duty on chunam may be reduced from 8 to 4 annas per cart-load.

19. The duty on oil seed should also be reduced from 8 to 4 annas per candy, in order to make it proportionate to the duty on oil, which is only 2 annas per maund.

20. Piece goods form the most productive item of Municipal octroi, and may continue to be taxed at 5 per cent *ad valorem* on articles of Indian manufacture, but goods imported by sea and liable to customs duty, which may also be brought under the octroi, should bear a duty not exceeding 1½ per cent *ad valorem*.

21. Imported metals may also be brought under the octroi at the same rate as imported piece-goods in places where it is likely to be productive. Till now, however, they have been taxed only in the Shimoga Municipality where the collection from them has been insignificant.

22. The following will then be the articles upon which the octroi may be levied and at the rates not exceeding those specified. The rates of duty, it will be seen, range from about 4 to 7 per cent on the value of the articles :—

Class.	Name of Article.	Rate of Duty.				Ordinary Price.
		Rs.	A.	P.		Rs
I.	Sugar	0	4	0	Per maund of 960 tolas' weight.	4
	Jaggory	0	2	0	„ do	2
	Ghee	0	8	0	„ do	8
	Butter	0	4	0	„ do	6
II.	Sheep and goats	0	2	0	„ head.	2
III.	Oil	0	2	0	„ maund of 960 tolas' weight.	3
	Oil seed (gingelly and lamp-oil seed). ...	0	4	0	„ candy of 160 seers.	6
IV.	Timber,—Teak and blackwood ...	2	0	0	„ cart-load.	30
	Do other kinds ...	1	0	0	„ do	15
	Chunam	0	4	0	„ do	5
VII.	Piece goods of Indian manufacture ...	5	0	0	Per cent *advalorem*.	
	Do imported by sea ...	1	8	0	do	
VIII.	Metals	1	8	0	do	

23. The articles which now contribute to the Provincial revenue under the head of sayer or excise duty as well as to the Municipal octroi, require separate consideration. These articles and the rates of the sayer and Municipal duties generally levied on them are noted below :—

	Rate of Sayer Duty.			Municipal Duty.			Per
	Rs.	As.	P.	Rs.	As.	P.	
Cocoanuts, fresh ...	0	8	0	0	0	0	100.
Do dry ...	0	7	6	0	0	0	maund.
Betel-leaves ...	0	0	1	0	0	1	bundle of 100 leaves.
Tobacco except in the Towns of Bangalore and Mysore ...	0	12	0	0	4	0	maund.
Arecanut	0	12	0	0	4	0	maund

24. The separate levy of these two duties, as is to be expected, adds considerably to the annoyance and interference attendant on their collection. The Chief Commissioner, therefore, in pursuance of the sanction given by the Government of India in 1875, but which has not as yet been given effect to, resolves to dispense with the separate collection of the sayer duty on cocoanuts and betel-leaves at the place of their production, and to authorize such of the Municipalities in the Province as may find it sufficiently productive, to collect on them a combined town duty at the rates noted in the margin on the condition of the Municipalities retaining one-half of the realizations for Municipal purposes and paying the remaining half to the Provincial revenue. The town duty will be collected on the articles, whether produced within the Province, or imported from outside.

Cocoanuts—
Fresh ... 8 annas per 100.
Dry ... 7½ annas per maund.
Betel-leaves...2 pie per bundle of 100 leaves.

25. The Chief Commissioner further proposes to obtain the sanction of the Government of India for introducing a similar arrangement in regard to tobacco. The sayer duty now levied on this article is 12 annas per maund, and the octroi additionally collected on it is 4 annas per maund, except in the Municipalities of Bangalore and Mysore, where a much higher rate is levied. It is proposed to give up the separate sayer duty on tobacco, and to authorize the Municipalities to levy a combined duty of one rupee per maund on the article, paying over one-half of the realizations to the Provincial revenue.

26. The higher rate of duty now levied on tobacco in the Municipalities of Bangalore and Mysore, *viz.*, Rs. 3—8—0 per maund, inclusive of the sayer, will not

be interfered with; but it will be convenient to reduce it slightly to Rs. 3—0—0 per maund, one fourth of which being the sayer, one-fourth of the realization from tobacco will alone be paid to Government in these two Municipalities.

27. The Municipal duty levied in the Mysore Town alone on tobacco stalks, which appears to produce but little, should be given up for the same reason for which it has already been removed from the list of sayer articles, *viz.*, that it is almost a necessary upon which the poorer classes who cannot afford to purchase the highly taxed tobacco leaves are entirely dependent.

28. Arrangements similar to those above ordered for the other sayer articles cannot be conveniently made in regard to areca-nut. This article is largely exported to places outside the Province, and the sayer revenue derived from it which is considerable cannot be fully secured by Municipal taxation. Considering that areca-nut forms the most important staple of the Province and that it is heavily burdened with a high land assessment and the sayer duty, the Chief Commissioner deems it important to relieve the article from any further imposts or interference with its trade. He therefore directs its removal from the list of articles which may be subjected to the Municipal octroi.

29. The above measures will greatly simplify the incidence of the sayer and Municipal octroi duties. No article will be hereafter subject to both. The arrangements for the collection of the sayer will be confined to the single article of areca-nut, whilst the loss to Government of the sayer revenue from the other articles will be to a considerable extent made good by the payment to Government of half the Municipal realizations from them.

30. In thus defining and restricting the number of articles which may be brought under the Municipal octroi, the Commissioner desires it to be understood that each Municipality should select for octroi taxation such of the articles named upon which the tax is likely to be sufficiently productive, and would not entail charges for the collection out of proportion to the income. Especially in the minor Municipalities or towns other than the District head-quarters, the octroi may be advantageously restricted to the articles noted in the margin, as in these smaller stations the other articles mentioned in the list are scarcely bought or sold, the consumption of the inhabitants being confined to what they themselves produce.

1 Cloth.
2. Tobacco.
3 Betel leaves.
4. Cocoanuts.

31. The renting of the octroi having been objected to by the Government of India, the same has now been given up, and the duties are collected throughout the Province under direct management. This necessarily opens a wide door to smuggling and fraud—objections which would be serious if the duties had to be collected by Government. But in authorizing the Municipalities to collect these duties, it is hoped that the Municipal committees will be able, by their personal attention, to ensure the necessary safe-guards against smuggling, and, at the same time, consult the convenience and comforts of the inhabitants. The Chief Commissioner trusts to the Municipalities giving their earnest attention to the above points and suggesting arrangements for collecting the duties, as far as practicable, without detention and the unloading of the goods.

Arrangements should also be made for exempting from octroi articles brought into the town for private use in small quantities.

32. With regard to bonded warehouses referred to in the instructions of the Government of India, it is observed that they have been established in the large towns of Bangalore and Mysore only. They would seem to be scarcely suited to the requirements of the smaller places.

33. The peculiar position of Bangalore, as the entrepôt of the trade by the Railway with the whole Province, precludes any enlargement of the present limited sphere of the octroi taxation allowed in that Municipality. The articles chargeable with octroi in this Municipality will be, (1) tobacco, (2) cocoanuts and (3) betel leaves, to which may be added sheep and goats should the Municipality desire it.

34. The propriety of allowing this Municip tolls, as in Madras, to make up for its insufficient it with the means of maintaining its roads in repai

35. The above arrangements, except in rega come into effect from the 1st November 1879, and Municipal President of Bangalore are requested instructions in regard to tobacco and arecanut wil of the Government of India on the proposals made

To—The Commissioners of Ashtagram and Nagar Divisions.
„ Deputy Commissioners of Districts.
„ President, Cantonment and Town Municipal Commissi
„ Deputy Accountant General.

1879.

GOVERNMENT OF MYSORE.

REVENUE DEPARTMENT.

REVENUE.

To

THE COMMISSIONERS OF ASHTAGRAM AND NAGAR DIVISIONS.
„ DY. COMMISSIONERS OF DISTRICTS.
„ PRESIDENT, CANTONMENT AND TOWN MUNICIPAL COMMISSIONS.
„ DY. ACCOUNTANT GENERAL.

Dated 27th September.

Despatched

Received

No. 3362-73.
Munl. 161.

Municipal taxation.—Issues instructions relative to the revision, to some extent, of—

Mysore Govt. Press, Bangalore.—9-10-79.—250.